

Jane and Robert Berzner
107 Palmyra Avenue
Woodmere, New York 11598

October 25, 2009

Clerk of the United State Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York City, New York 10004

Re: Acct: # IZA809
Claim # 002196 **BLMIS**

Dear Clerk of the Bankruptcy Court;

It is our position that on December 28, 1992 an account was opened Acct: # IZA809 with BLMIS as Robert Berzner and Steven Berzner TIC. with a deposit of \$91,829.00.

On July 19, 1996 a withdrawal was made to Steven Berzner for \$10,000.00 which reduced his equity in this account to 46.51% based on the balance of the account at that time.

On February 27, 1997 a deposit was made by Robert Berzner for \$23,670.00 which further changed the percentages of this account to 40.45% for Steven Berzner and for Robert Berzner 59.55%.

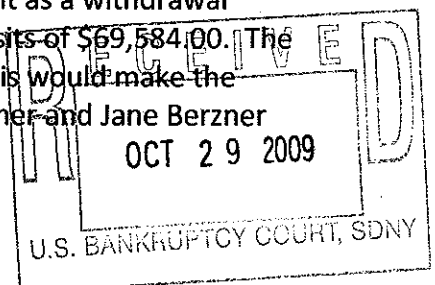
On March 26, 1997 Steven Berzner took a withdrawal of \$73,557.00 which removed him from the account and on that date March 26, 1997 the account wholly belonged to Robert Berzner.

On April 7, 1997 Acct. #IZA809 was changed to Robert Berzner and Jane Berzner TIC.

It is our position that on March 26, 1997 a new account was formed in the name of Robert Berzner with a balance of \$108,265.00 which represented deposit amounts of \$45,914.00 (1/2 of the original deposit of \$91,829.00) and the deposit of \$23,670.00 on February 27, 1997, making the total balance of Cash deposits at that time for Robert Berzner to \$69,584.00.

It is our contention that of the total withdrawals by Steven Berzner of \$83,557.00 less his initial share of the initial deposit of \$45,914.00 left him with \$37,643.00 of false profits.

It is our position that the \$37,643.00 should not be charged to my account as a withdrawal because a new account was formed on March 26, 1997 with actual deposits of \$69,584.00. The false profits of \$37,643.00 should be charged back to Steven Berzner. This would make the balance of total deposits less withdrawals for the account of Robert Berzner and Jane Berzner TIC, \$15,509.00.



Furthermore, we have taken the position that net equity should be determined on the basis of each claimants balance as shown on their November 30, 2008 account statement provided by BLMIS which showed a balance of \$366,266.00 (acct. # IAZ809) as evidence by the attached statement which was submitted to the United States Bankruptcy Court Southern District of New York.

Enclosed are copies of all the pertinent documents.

Respectfully,


Jane Berzner

Robert Berzner



ROBERT BERZNER, INC.

107 PALMYRA AVENUE
WOODMERE, NEW YORK 11598
(516) 295-3144

DECEMBER 24, 1992

BERNARD MADOFF INVESTMENT SECURITIES
885 3rd AVENUE
NEW YORK CITY, NEW YORK 10022

DEAR MR. MADOFF:

I WOULD LIKE TO OPEN AN ACCOUNT WITH BERNARD MADOFF INVESTMENT SECURITIES. I WOULD LIKE THE ACCOUNT TO BE REGISTERED AS ROBERT BERZNER AND STEVEN BERZNER AS JOINT TENANTS. FOR TAX PURPOSES, I WOULD LIKE ALL INCOME TO BE DIVIDED AND REPORTED EQUALLY TO THE IRS.

THE SOCIAL SECURITY #'S ARE:

ROBERT BERZNER
107 PALMYRA AVENUE
WOODMERE, NEW YORK 11598

STEVEN BERZNER
840 N.E. 20th AVENUE
FT. LAUDERDALE, FLORIDA 33304

ENCLOSED IS A PERSONAL CHECK FOR \$91,829.00 TO GET THE ACCOUNT STARTED.

ALL INCOME IS TO BE REINVESTED WITH YOUR COMPANY.

IF YOU NEED ANY ADDITIONAL INFORMATION PLEASE LET ME KNOW.

SINCERELY,

BOB BERZNER

CC: STEVEN BERZNER



BERNARD L. MADOFF
Investment Securities

Established 1960

New York London

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

7/19/96

212 240 2424
800 221 2242
Telex 235130
Fax 212 486 8178

CM CHECK

10,000.00

CLIENT'S ACCOUNT NUMBER

1-ZA809-3

ROBERT BERZNER
& STEVEN BERZNER T I C
107 PALMYRA AVENUE
WOODMERE NY 11598

BERNARD L. MADOFF

52-26
311

2815-09

58596

7/19/96

PAY TO THE ORDER OF ROBERT BERZNER & STEVEN BERZNER T I C

EXACTLY *****10,000 DOLLARS 00 CENTS

\$*****10000.00



Washington, D.C. 20004
1201 Market Street
Washington, D.C. 20004

BERNARD L. MADOFF

DOLLARS

FOR 1-ZA809-3

MO0058596

MO110058726 84114.00158 504

APPROVED SIGNATURE



ROBERT BERZNER, INC.

107 PALMYRA AVENUE
WOODMERE, NEW YORK 11598
(516) 295-3144

7/25/96

This letter is to authorize Steven Berzner
to sign my name (ROBERT BERZNER) to the
check drawn against Bernard L. Madoff
for Ten Thousand Dollars dated 7/19/96.
Madoff check # 58596. Authorization
is limited to this check only.

Thank you

Robert Berzner

8/26/96

Steve

Below are my calculations for
Madoff acct # 12A809-3 that
will reflect your withdrawal
of \$10,000 on 7/19/96. Check # 58596

My figures are based on Madoff
balance on 7/31/96.

If these figures check okay with
you would you draw up a
document for us to sign.

Thanks,
Bob

Madoff Balance 7/31/96 \$143,232.
My Equity 76,616 = 53.49 %
Your Equity 66,616 = 46.51 %

LAW OFFICES OF
STEVEN L. BERZNER, ESQ., P.A.

STEVEN L. BERZNER

ALSO ADMITTED TO NEW YORK BAR

1040 Bayview Drive, Suite 605
FORT LAUDERDALE, FLORIDA 33304

TELEPHONE: (954) 566-0877

FAX: (954) 566-3595

2/2/09 1:10 PM

SECURITIES

above account. The check should
be forwarded to the address

For further information, please
contact either by mail or by

Steven L. Berzner

2/2/09

Jane Berzner

LAW OFFICES OF
STEVEN L. BERZNER, ESQ., P.A.

STEVEN L. BERZNER
ALSO ADMITTED TO NEW YORK BAR

1040 Bayview Drive, Suite 605
FORT LAUDERDALE, FLORIDA 33304

TELEPHONE: (954) 566-0877

FAX: (954) 566-3595

March 17, 1997

Bernard L. Madoff Investment Securities
885 Third Avenue
New York City, New York, 10022

Re: Account Number: 1-ZA809-3
Robert Berzner and Steven L. Berzner, Tenants in Common

Dear Sir or Madam:

Please let this letter serve as your authorization to liquidate \$73,557.25 from account number 1-ZA809-3 and pay that amount to Steven L. Berzner from this account.

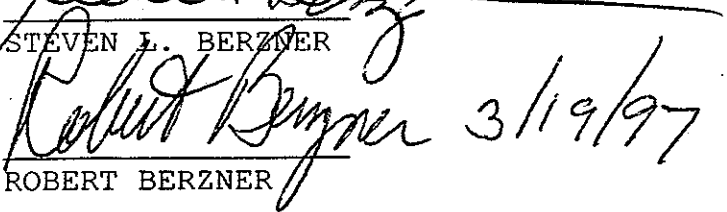
Please send your check in the above amount to Mr. Steven Berzner only, at 1040 Bayview Drive, Suite 605, Fort Lauderdale, Florida 33304.

Further, this authorizes the removal of Steven L. Berzner from this account.

Should you require any further information, please contact Mr. Berzner at (954) 566-0877.

Very truly yours,


STEVEN L. BERZNER


ROBERT BERZNER

3/19/97

Jane and Robert Berzner
107 Palmyra Avenue
Woodmere, New York 11598

October 12, 2009

Clerk of the United State Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York City, New York 10004

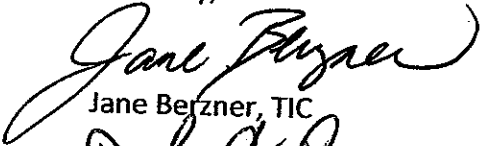
Re: Acct: # IZA809
Claim # 002196

Dear Clerk of the Bankruptcy Court;

It is our position for the purposes of this claim that net equity should be determined on the basis of each claimants balance as shown on the November 30, 2008 account statement provided by BLMIS.

BLMIS account #IAZ809
Claim # 002196
ADV. PRO. NO. 08-01789 (BRL)
SIPA Liquidation

Sincerely,



Jane Berzner, TIC



Robert Berzner, TIC

Jane and Robert Berzner
107 Palmyra Avenue
Woodmere, New York 11598

October 12, 2009

Clerk of the United State Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York City, New York 10004

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Claim # 002196

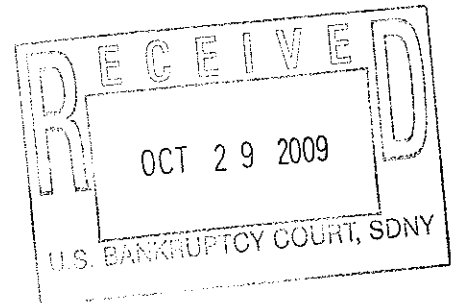
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BLMIS account #IAZ809
Claim # 002196
ADV. PRO. NO. 08-01789 (BRL)
SIPA Liquidation

Sincerely,

Jane Berzner
Jane Berzner, TIC
Robert Berzner
Robert Berzner, TIC



Mr. and Mrs. Robert Berzner
107 Palmyra Avenue
Woodmere, New York 11598

RETURN RECEIPT
REQUESTED



7009 2250 0003 7517 0855

Clerk of the United State Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York City, New York 10004

10004-11000

